

February 2, 2018
Board of Accountancy

Department of Business and Professional Regulation
Orlando, Florida

Friday, February 2, 2018

The meeting was called to order at 9:00 a.m. The Pledge of Allegiance was recited; Introduction of Board; the roll was called by Veloria Kelly, Executive Director, and reflected the following persons present:

BOARD MEMBERS		STAFF	
David Dennis	Present	Veloria Kelly	Present
M.G. Fennema	Present	Denise Graves	Present
Tracy Keegan	Present		
Mindy Rankin	Present		
Michelle Maingot	Present		
Steven Platau	Present		
David Skup	Present		
Jesus Socorro	Excused Absence		
H. Steven Vogel	Present		

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel; Megan Kachur, Chief Attorney, Department of Business and Professional Regulation; Andrew Pietrylo, Assistant General Counsel, Department of Business and Professional Regulation, were present. The court reporter was Cindy Green.

Motion was made by Mr. Dennis to add to the agenda for good cause shown a presentation by Dr. Greg Trompeter.

Dr. Trompeter was present.

Dr. Trompeter updated the Board on various programs that University of Central Florida has to offer students.

1. Approve Board Minutes

A. December 15, 2017

Motion was made by Ms. Keegan, seconded by Ms. Rankin, to approve minutes. Upon vote, the motion passed unanimously.

B. January 8, 2018

Motion was made by Ms. Keegan, seconded by Ms. Rankin, to approve minutes. Upon vote, the motion passed unanimously.

2. OGC Final Action

A. Barry, Elizabeth 2016-048472

Ms. Keegan was recused.

Mr. James Tanner, Esquire was present.

Ms. Kachur presented the case.

Motion was made by Ms. Rankin, seconded by Mr. Skup, to accept the Stipulation. Upon vote, the motion passed unanimously.

B. Brown, Gregory Warren 2017-011221

Ms. Keegan was recused.

Mr. Brown was present.

Mr. Pietrylo presented the case.

Motion was made by Ms. Rankin, seconded by Dr. Fennema, to accept the Stipulation. Upon vote, the motion passed unanimously.

C. Cripe, Stephen Tracy 2017-025620

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Dr. Fennema, seconded by Mr. Dennis, to reject the Stipulation. Upon vote, the motion passed with Ms. Rankin opposing. A Counterstipulation was made by Dr. Fennema, seconded by Ms. Maingot, to all the terms in the original Stipulation, except as follows:

1. Paragraph nine (9) of the Stipulated Disposition is modified to increase the term of probation to two (2) years.
2. Paragraph twelve (12) of the Stipulated Disposition shall be replaced in its entirety with the following:

Practice Review: Licensee's professional practice shall be reviewed by a Board-approved consultant, with the exception that the consultant may not be someone who has previously provided or assisted with a peer review of licensee's practice, twice (2) during the probationary period, with the reviews completed within six (6) months and again within eighteen (18) months of the entry of the Final Order. The reviews shall include any and all employee benefit plans for which licensee has undertaken an audit and may include, but not be limited to, any services licensee has performed meeting the definitions set forth in Section 473.302(8)(a), (b), or (c), Florida Statutes. Any expenses incurred by licensee as a result of the practice reviews and compliance with this Final Order shall be licensee's financial responsibility. Upon completion of each review, licensee's consultant shall submit a written report to the Division's Board Office. Upon vote, the motion passed unanimously.

D. Mathews, Steve E. 2017-016533

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by D. Fennema, to reject the Stipulation. Upon vote, the motion passed with Ms. Rankin opposing. A Counterstipulation was made by Dr. Fennema, seconded by Mr. Vogel, to all the terms in the original Stipulation, except as follows:

1. Paragraph nine (9) of the Stipulated Disposition is modified to increase the term of probation to two (2) years.
2. Paragraph twelve (12) of the Stipulated Disposition shall be replaced in its entirety with the following:

Practice Review: Licensee's professional practice shall be reviewed by a Board-approved consultant, with the exception that the consultant may not be someone who has previously provided or assisted with a peer review of licensee's practice, twice (2) during the probationary period, with the reviews completed within six (6) months and again within eighteen (18) months of the entry of the Final Order. The reviews shall include any and all employee benefit plans for which licensee has undertaken an audit and may include, but not be limited to, any services licensee has performed meeting the definitions set forth in Section 473.302(8)(a), (b), or (c), Florida Statutes. Any expenses incurred by licensee as a result of the practice reviews and compliance with this Final Order shall be licensee's financial responsibility. Upon completion of each review, licensee's consultant shall submit a written report to the Division's Board Office. Upon vote, the motion passed with Ms. Rankin opposing.

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Mr. Dennis, seconded by Dr. Fennema, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Vogel, to impose an administrative fine of \$500.00 and administrative costs of \$133.21, to be due within thirty (30) days from the filing date of the Final Order; Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed seven (7) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013, through June 30, 2015, plus an additional seven (7) hours, as penalty, for a total of fourteen (14) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for the next two (2) reporting periods, 2015-2017 and 2017-2019. Upon vote, the motion passed unanimously.

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Mr. Skup, seconded by Dr. Fennema, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Mr. Skup, seconded by Dr. Fennema, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Ms. Rankin, seconded by D. Fennema, to impose an administrative fine of \$1,750.00 and administrative costs of \$233.56, to be due within thirty (30) days from the filing date of the Final Order; Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed sixty four (64) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013, through June 30, 2015, plus an additional sixty four (64) hours, as penalty, for a total of one hundred twenty eight (128) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for the next two (2) reporting periods, 2015-2017 and 2017-2019. Upon vote, the motion passed unanimously.

Ms. Keegan was recused.

Ms. Kachur presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, seconded by Ms. Rankin, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Skup, to impose an administrative fine of \$1,750.00 and administrative costs of \$216.49, to be due within thirty (30) days from the filing date of the Final Order; Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed the fifty five (55) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013, through June 30, 2015, plus an additional fifty five (55) hours, as penalty, for a total of one hundred ten (110) continuing professional education hours. The

hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for the next two (2) reporting periods, 2015-2017 and 2017-2019. Upon vote, the motion passed unanimously.

H. Marks, Caroline Miller 2017-012328

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Maingot, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, seconded by Ms. Maingot, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Mr. Skup, to impose an administrative fine of \$2,000.00 and administrative costs of \$455.77, to be due within thirty (30) days of the entry of Final Order; Suspension until licensee submits satisfactory evidence of having completed the following: satisfactory evidence of having completed the eighty (80) hours of continuing professional education that she failed to complete for the reestablishment period July 1, 2013, through June 30, 2015, plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for the next two (2) reporting periods, 2015-2017 and 2017-2019. Upon vote, the motion passed unanimously.

I. Myers, Brent Jay 2017-001394

Continuance granted.

J. Myers, Brent Jay 2017-028970

Continuance granted.

K. Tuten, Earnest T. 2017-013167

Ms. Keegan was recused.

Mr. Pietrylo presented the case.

Motion was made by Dr. Fennema, seconded by Ms. Rankin, to acknowledge that Respondent requested through Election of Rights form to have a hearing not involving any disputed issue of material fact. Motion was made by Dr. Fennema, seconded by Ms. Rankin, to adopt the allegations of fact and conclusions of law in the Administrative Complaint as the findings of fact, and conclusions of law of the Board. Upon vote, the motion passed unanimously. Motion was made by Dr. Fennema, seconded by Ms. Rankin, to an administrative fine of \$2,000.00 and administrative costs of \$197.36 to be due within thirty (30) days of the entry of Final Order; Suspension until licensee submits satisfactory evidence of having completed the eighty (80) hours of continuing professional education that he failed to complete for the reestablishment period July 1, 2013, through June 30, 2015, plus an additional eighty (80) hours, as penalty, for a total of one hundred sixty (160) continuing professional education hours. The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods. The hours required shall be of the same type as those he previously failed to complete and are a penalty; The hours are not eligible for use toward meeting the requirements of any subsequent reestablishment periods and submit proof of CPE compliance for next two (2) reporting periods, 2015-2017 and 2017-2019. Upon vote, the motion passed unanimously.

3. Petition for Variance or Waiver

A. Belush, Michele Ann.

Ms. Belush was present.

Mr. Platau acknowledged he knows Ms. Belush but can remain fair and impartial.

Motion was made by Dr. Fennema, seconded by Mr. Vogel, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statue, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code, based upon her completion of the following: The petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. The petitioner established that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statue. Upon vote, the motion passed unanimously.

B. Chabra, Jagmeet

Ms. Jagmeet was present.

Motion was made by Dr. Fennema, seconded by Mr. Vogel, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statue, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code, based upon her completion of the following: The petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. The petitioner established that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statue. Upon vote, the motion passed unanimously.

C. Chrost, Daniel

Mr. Chrost was present.

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statue, would be met were he to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were he to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code, based on the following: The petitioner established that the Board's full application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to his circumstances would violate principles of fairness and would impose a substantial hardship on him. The petitioner established that, if he were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statue. Upon vote, the motion passed unanimously.

D. Lehl, Olivia

Ms. Lehl was present.

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statute, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner further established that the Board's application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. Upon vote, the motion passed unanimously.

E. Maynard, Jennifer

Motion was made by Dr. Fennema, seconded by Ms. Maingot, to deny the Petition for Variance or Waiver from Rule 61H1-28.0052(1)(b), Florida Administrative Code based on the following: Petitioner failed to establish that the Board's full application of Rule 61H1-28.0052(1)(b), FAC, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. The petitioner failed to establish that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, Florida Statutes. Upon vote, the motion passed unanimously.

F. Taubenfeld, Jim

Mr. Taubenfeld was present.

Motion was made by Ms. Maingot, seconded by Dr. Fennema, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. The Board determined that the petition for variance should be granted on the following grounds and conditions: The petitioner shall be granted the variance from the rule if he provides proof of completion of four (4) hours of a Board-approved ethics course within 30 days of the filing of this order; The petitioner established that the purpose of the underlying statutes, Sections 473.312 and 473.313, Florida Statutes, would be met were he to be granted a variance from the rule based upon the following: The petitioner is a resident of Puerto Rico and was impacted by Hurricane Maria and petitioner made a good faith effort to timely complete all the required hours but one of the two ethics courses he completed was not Board-approved. The petitioner established that the purpose of the underlying statutes, Sections 473.312 and 473.313, Florida Statutes, would be met were he to be granted a variance from Rule 61H1-33.006(2)(c), F.A.C. The petitioner further established that the Board's application of Rule 61H1-33.006(2)(c), FAC, to his circumstances would violate principles of fairness and would impose a substantial hardship on him. Upon vote, the motion passed unanimously.

G. Trujillo, Jennifer Vanessa

Ms. Trujillo was present.

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to grant the Petition for Variance or Waiver a permanent variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of the underlying statute, Section 473.306, Florida Statute, would be met were she to be granted a variance from Rule 61H1-28.0052(1)(b), Florida Administrative Code. Petitioner established that the purpose of Section 455.271, Florida Statutes, would be met were she to be granted a waiver of Rule 61H1-28.0052(1)(b), Florida Administrative Code. The petitioner further established that the Board's application of Rule 61H1-28.0052(1)(b), Florida Administrative Code, to her circumstances would violate principles of fairness and would impose a substantial hardship on her. Upon vote, the motion passed unanimously.

4. Examination – Considerations

A. Coe, Buford Devin

Mr. Coe was present.

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve for convictions only. Upon vote, the motion passed unanimously.

B. Hardie, Chadd

Mr. Hardie was present.

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve for convictions only. Upon vote, the motion passed unanimously.

C. Kean, Jeffrey C.

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to approve for convictions only. Upon vote, the motion passed with Mr. Dennis and Ms. Rankin opposing.

D. Rollano, Gabriel

Mr. Rollano was present.

Motion was made by Ms. Keegan, seconded by Ms. Maingot, to approve for convictions only and when applicant applies for licensure the application must go before the Board and show good cause of paying outstanding fines or proof of payment plan. Upon vote, the motion passed unanimously.

E. Shaffer, Jonathan

Mr. Shaffer was present.

Motion was made by Dr. Fennema, seconded by Mr. Skup, to approve for convictions only. Upon vote, the motion passed unanimously.

F. Turpin, Verris Hanson

Mr. Turpin was present.

Motion was made by Ms. Rankin, seconded by Ms. Keegan, to approve for convictions only. Upon vote, the motion passed with Dr. Fennema and Mr. Dennis opposing.

5. Endorsement Considerations

A. Annon, William S.

Motion was made by Mr. Dennis, seconded by Ms. Keegan, to request the applicant appear before the Board at the March 23, 2018, Board meeting. Upon vote, the motion passed unanimously.

B. Cama, Ledian

Mr. Cama was present.

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve for convictions only. Upon vote, the motion passed unanimously.

C. Combs, Franklin L.

Mr. Combs was present.

Motion was made by Ms. Keegan, seconded by Mr. Skup, to approve for convictions only. Upon vote, the motion passed unanimously.

D. Myers, Lentyn Ann

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve for convictions only. Upon vote, the motion passed unanimously.

E. Unico, James

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve for convictions only. Upon vote, the motion passed unanimously.

6. Military Endorsement

This was an informational item.

7. Maintenance and Reactivation - Staff Approvals

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to approve and ratify those listed. Upon vote, the motion passed unanimously.

8. Maintenance and Reactivation - Voluntary Relinquishment

Motion was made Dr. Fennema, seconded by Mr. Vogel, to approve and ratify those listed. Upon vote, the motion passed unanimously.

9. Deceased Practitioners

There was a moment of silence.

10. Firms

A. Hudson, Peden & Associates, LLC

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve the firm name. Upon vote, the motion passed unanimously.

11. Temporary Permits

Motion was made by Ms. Keegan, seconded by Dr. Fennema, to approve and ratify those listed. Upon vote, the motion passed unanimously.

12. Rules

A. 61H1-31.003 Renewal of Active and Inactive License Fee for CPA.

This item was continued to the March 23, 2018, meeting.

B. 61H1-31.0075 Temporary License Fee – Electronic Practice

This item was continued to the March 23, 2018, meeting.

13. Reports

A. Committee on Continuing Professional Education Meeting Minutes, January 17, 2018

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

B. Committee on Continuing Professional Education Meeting Minutes, November 9, 2017

Motion was made by Dr. Fennema, seconded by Ms. Keegan, to approve and ratify the recommendations and actions of the Committee. Upon vote, the motion passed unanimously.

C. Prosecuting Attorney Report

Ms. Kachur gave the Board stats on how many licensed and unlicensed cases are under investigation as well as how many are being reviewed by legal.

Ms. Kachur requested permission from the Board to continue prosecuting cases over one (1) year old.

Motion was made by Mr. Dennis, seconded by Dr. Fennema, to approve Ms. Kachur to prosecute cases over one (1) year old. Upon vote, the motion passed unanimously.

D. Rules Report – Assistant Attorney General

Ms. Clark reported.

Ms. Clark informed the Board the rules on the report are for their information only.

14. Administration

A. Board Meeting Times and Locations – Discussion

The Board provided Ms. Kelly with input on locations to avoid in the future and input on venues that were more convenient for applicants. The Board suggested at least meeting twice a year in the South Florida area and once in the North Florida area.

B. Board of Accountancy Statistics

This was an informational item.

C. Candidates from India using Fake University Certificates for Eligibility Investigation Report – FYI

This was an informational item.

D. Discuss 2018 Delegation of Authority

This item was moved to the March 23, 2018, meeting.

E. Hurricane Irma impact - Discussion

The Board discussed candidates that were affected by Hurricane Irma and will handle the candidates on a case by case basis.

F. Remarks from the Executive Director

Ms. Kelly thanked the Board for their service. Ms. Kelly informed the Board of her recent AICPA meeting in Las Vegas; the topics of discussion were the examination changes and the upcoming score delay.

G. Update from Board Members / Staff Serving on NASBA Committees

Mr. Dennis reported.

Mr. Dennis informed the Board, International Ethics Standards Board for Accountants (IESBA) felt they had to change the long-standing rule on how accountants are to respond to a client's noncompliance with laws and regulations (NOCLAR). Mr. Dennis will keep the Board updated on the progress of NOCLAR.

17. National Association of State Boards of Accountancy (NASBA)

A. CPA Exam Performance 2017 – Fourth Quarter - FYI

This was an informational item.

B. CPA Exam Performance Summary 2017- Fourth Quarter - FYI

This was an informational item.

C. Overall Statics for Testing Window 2017 – Fourth Quarter - FYI

This was an informational item.

D. Presentation by Mr. Alfonso Alexander from the Center of Public Trust

Mr. Alexander was present.

Mr. Alexander informed the Board of NASBA's Ethical Leadership Training resource Program. Mr. Alexander informed the Board the purpose of the CPE Leadership Program is to develop ethical cultures; increase productivity; boost employee retention and manage ethical diversity. Mr. Dennis asked members of the CPE Committee to work with Mr. Alexander to develop a demo model for the Board to review at a future meeting.

18. Florida Institute of Certified Public Accountants (FICPA)

A. Discussion

Mr. Thames was present.

Mr. Thames thanked the Board for allowing the FICPA to attend the meeting. Mr. Thames updated the Board on the events of the upcoming MEGA convention in June and thanked the Board for agreeing to hold their meeting at the same venue.

19. Old Business

None at this time.

20. Other Business

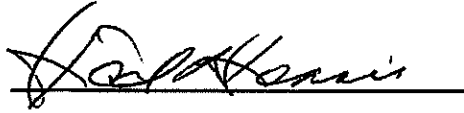
None at this time.

21. Future Meetings

This was an informational item.

22. Adjourned

Mr. Dennis adjourned the meeting at 2:20 p.m.

A handwritten signature in black ink, appearing to read "David Dennis", is written above a solid horizontal line.

David Dennis, Chair